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PTO/SB/21 (modified)
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Patent and Trademark Office: U.S. DEPARTMENT OF COMMERCE

001/PTO Rev. 10/95		U.S. Department of Commerce Patent and Trademark Office		Application Number	10/040,249
TRANSMITTAL FORM <i>(to be used for all correspondence during pendency of filed application)</i>				Filing Date	January 4, 2002
				First Named Inventor	Eric C. Anderson
				Group Art Unit Number	2612
				Examiner Name	Jason T. Whipkey
Total Number of Pages in This Submission		25	Attorney Docket Number		18602-06614 (P1450R1)

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ENCLOSURES (check all that apply)

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REMARKS:

SIGNATURE OF ATTORNEY OR AGENT

Signature:			
Attorney/Reg. No.:	Kirk A. Gottlieb, Reg. No. 42,596	Dated:	July 17, 2003

CERTIFICATE OF MAILING

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Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$) 296.00
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Complete if Known

Application Number	10/040,249
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Filing Date	January 4, 2002
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First Named Inventor	Eric C. Anderson
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Examiner Name	Jason T. Whipkey
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Art Unit	2612
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Attorney Docket No. 18602-06614 (P1450R1)

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☒ Check ☐ Credit Card ☐ Money Order ☐ Other ☐ None
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The Commissioner is authorized to: *(check all that apply)*

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FEE CALCULATION

1. BASIC FILING FEE

Large Entity | Small Entity

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	750	2001	375	Utility filing fee	
1002	330	2002	165	Design filing fee	
1003	520	2003	260	Plant filing fee	
1004	750	2004	375	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

	Extra Claims			Fee from below		Fee Paid
Total Claims	47	-48** =	1	X	18	= 18
Independent Claims	13	-11** =	2	X	84	= 168
Multiple Dependent						=

Large Entity		Small Entity		Fee Description
Fee Code	Fee (\$)	Fee Code	Fee (\$)	
202	18	2202	9	Claims in excess of 20
201	84	2201	42	Independent claims in excess of 3
203	280	2203	140	Multiple dependent claim, if not paid
204	84	2204	42	**Reissue independent claims over original patent
205	18	2205	9	**Reissue claims in excess of 20 and over original patent

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities often use the LIFO (Last In, First Out) method.</p>	<p>2. Inventory Valuation</p> <p>Small entities often use the LIFO (Last In, First Out) method for inventory valuation.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities often use the straight-line method.</p>	<p>3. Depreciation</p> <p>Small entities often use the straight-line method for depreciation.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense. Small entities often use the direct write-off method.</p>	<p>4. Bad Debt Expense</p> <p>Small entities often use the direct write-off method for bad debt expense.</p>
<p>5. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard for lease accounting. Small entities often use the ASC 840 (Leases) standard.</p>	<p>5. Lease Accounting</p> <p>Small entities often use the ASC 840 (Leases) standard for lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)		
1051	130	2051	65	Surcharge - late filing fee or oath	
1052	50	2052	25	Surcharge - late provisional filing fee or cover sheet	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110
1252	410	2252	205	Extension for reply within second month	
1253	930	2253	465	Extension for reply within third month	
1254	1,450	2254	725	Extension for reply within fourth month	
1255	1,970	2255	985	Extension for reply within fifth month	
1401	320	2401	160	Notice of Appeal	
1402	320	2402	160	Filing a brief in support of an appeal	
1403	280	2403	140	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive - unavoidable	
1453	1,300	2453	650	Petition to revive - unintentional	
1501	1,300	2501	650	Utility issue fee (or reissue)	
1502	470	2502	235	Design issue fee	
1503	630	2503	315	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(g)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	750	2809	375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	750	2810	375	For each additional invention to be examined (37 CFR 1.129(b))	
1801	750	2801	375	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

SUBTOTAL (3)	(\$)	110
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*Reduced by Basic Filing Fee Paid

SUBMITTED BY

Name (Print/Type)

Kirk A. Gottlieb

Registration No.
(Attorney/Agent)

42.596

Complete (if applicable)

Telephone (415) 875-2414

Signature

Date _____

July 17, 2003